MISSISSIPPI
DEPARTMENT OF WILDLIFE, FISHERIES AND PARKS

SAM POLLES, Ph. D
Executive Director

FINANCIAL AUDIT FINDINGS

October 20, 2004

Honorable Phil Bryant, State Auditor
Office of the State Auditor
State of Mississippi
501 North West Street Suite 801
Jackson, MS 39205-0956

Dear Mr. Bryant:

We are pleased to receive the financial audit findings for the Department of Wildlife, Fisheries and Parks for fiscal year 2004.

The audit of selected accounts disclosed the following items of concern which this department has already corrected or will correct immediately:

REPORTABLE CONDITIONS

Controls Should Be Strengthened over Park Revenue

The Parks Division is in the final stages of implementing a Point of Sale System for the collection of all Park User fees. By computerizing the system all discrepancies in the fees that are charged should be eliminated and a universal fee system will be used.

Internal Controls over Network Security Should Be Strengthened

The three user accounts on the Novell network that did not require a passwords have been corrected..

All Novell network users have been set to have password changes in accordance with adopted agency policies.

We disagree with the statement that twenty-six (26) of the users of the Windows 2003 network were improperly assigned "Full Control Access". Certain areas are given full control access, however there are filters in place to block access as needed.

Internal Controls over the Card Security System should be Strengthened

We agree with this finding with one exception, The Director of the Agency's Law Enforcement, Wildlife and Fisheries Divisions should have access to all areas. All other problems have been resolved.

Resource Access Control Facility (RACF) Settings Should Be Reviewed To Maximize Control Capabilities

We concur with this finding and all problems have been resolved.

We want to thank your audit staff for their professional approach to our audit. We consider this input to be a real benefit to the agency.

Sincerely,

Sam G. Polles, Ph. D.
Executive Director